

# Emissions measurement and reporting approaches for the public sector: Expert engagement topic guide

Annex B

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Energy Saving Trust has been commissioned by Department for Energy Security and Net Zero (DESNZ) to conduct a review of the emissions reporting, measurement and target-setting landscape for public sector organisations. As part of the research, we are engaging with experts to deepen our understanding of the various approaches to emissions monitoring, reporting and target setting, and the decarbonisation outcomes they can help achieve.

The target sample for the expert engagement are key stakeholders in the industry/ sector and academia. For the purpose of designing the interview topic guide, the stakeholders are grouped as follows:

- Standard-setting bodies, including public sector organisations that set standards/ reporting requirements.
- Experts including training/ certification/ professional bodies, technical, academic experts and organisations that report their emissions.

### **Background and context (5 minutes)**

*To understand the interviewee's role and their relevant experience*

- First of all, can you please introduce yourself and tell me about your current role?
- Can you describe your experience in the area of emissions measurement, reporting and target setting? *Probe specific standards that they have worked on or have the most experience.*

### **Emissions-reporting and decarbonisation outcomes (20 minutes)**

*To understand the different reporting approaches and their theory of change*

- (Standard setting organisations) What is the purpose of emission reporting standard? What does it aim to achieve? How do you see emission reporting working to achieve these aims or changes? *Probe specific decarbonisation interventions or outcomes the standard aims to enable, if more than one standard, probe each in turn.*
- (Experts) Which standard(s) does your organisation/ organisations that you work with report to, and why? *Probe if they have considered other standards and reasons for not adopting them. If they have worked with multiple organisations, probe each in turn and the standard that they report to.*
- (Experts) What does your organisation/ organisations that you work with hope to achieve from reporting their emissions? *Probe any other reasons apart from regulatory/ mandatory. If they have worked with multiple organisations, probe each in turn.*
- (Experts) How effective is emissions reporting in helping your organisation/ organisations that you work with in achieving the aims or changes you just described? Can you share with us any specific examples or case studies that demonstrate emission reporting has enabled changes?

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- How do you see emissions reporting can be used by different stakeholders? *Probe if needed, for example used by the organisation themselves beyond reporting purpose, by the organisation or agency who they report to, by public if the information is being published.*
- In your opinion, what are the factors that need to be considered when developing an emission reporting standard/ choosing which emission standard to report to, in the public sector context?
- What do you see as the main challenges for public sector organisations to report their emissions? *Probe in general and in relation to specific standard(s).*
- What is your view on the inclusion or exclusion of indirect emissions categories (Scope 2 and Scope 3 categories) on the effectiveness of a reporting standard? *Probe if reporting standards are only valuable when all emissions are reported, or is partial reporting valuable and under what context? If so, what are the minimum requirements for effective indirect emissions reporting, and if this varies with context?*

### Emissions measurement and target-setting (15 minutes)

*To compare the different approaches to emissions measurement and target-setting*

- (Standard setting organisations) Which emissions measurement approaches are acceptable/ applicable for the reporting standard? Why is that the case? *Probe how they balance between methodology robustness, level of accuracy vs efforts and costs (for example, sampling and modelling approach, indirect emissions measurement using spend-based calculations). Probe if emissions should only be reported when directly measured, in particular relating to the likelihood of the reporter taking action.*
- (Expert) What emissions measurement approaches do your organisation/ organisations that you work with use, and for reporting to which standard? What are the factors that need to be considered when choosing an emissions measurement approach? *Probe challenges associated with the different measurement approaches, their view on indirect emissions measurement, whether it is useful for them in terms of taking action to reduce their emissions.*
- What do you think are the main challenges for public sector organisations to measure their emissions and what are the potential solutions?
- (Standard setting organisations) Under the standard, what are the requirements for emissions reduction target setting? What is the rationale for the chosen approach? *Probe if they have considered other approaches, the pros and cons of their chosen approach as compared to other approaches.*
- What do you think are the main challenges and enablers for public sector organisations in target setting?
- (Expert) Has emissions reporting enabled your organisation/ organisations that you work with to set emissions reduction targets? If yes, how and if they have met/ on track to meet their target? If no, why not, what are the barriers?

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- (Expert – target setting) What is your view on the different target-setting approaches? *Probe their effectiveness for achieving decarbonisation. Probe their view on higher level targets and its effectiveness in driving decarbonisation.*
- What support is needed to help translate high level targets to actionable interventions?

### Forward looking (5 minutes)

*To identify areas that can be improved to better support public sector organisations measure, report and set target for their emissions*

- (Standard setting organisations) Are there plans in the near future to review or revise the standard? What do you foresee as the areas for potential adjustments?
- (Standard setting organisations) Do you foresee any existing exemptions for public sector organisations will be revoked (for example, SECR currently does not apply to public sector organisations), or additional exemptions being introduced?
- (Expert) What are the areas that can be improved, in terms of emissions measurement, reporting and target-setting approaches to better support public sector decarbonisation? *Probe each area in turn, when they use or report to certain standards, are there any metrics that they feel irrelevant or have difficulty reporting to.*
- What is the purpose of emission reporting standard? What does it aim to achieve? How do you see emission reporting working to achieve these aims or changes? *Probe specific decarbonisation interventions or outcomes the standard aims to enable, if more than one standard, probe each in turn.*
- Which emissions measurement approaches are acceptable/ applicable for the reporting standard? Are they the same or vary across standards?
- What do you think are the main challenges for public sector organisations to measure and report their emissions? What support or guidance would be useful, especially in terms of supporting public sector in emissions measurement and reporting?

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